

DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 05-0188
Adjusted Gross Income Tax
For the Tax Period 1999-2001

NOTICE: Under IC 4-22-7-7, this document is required to be published in the Indiana Register and is effective on its date of publication. It shall remain in effect until the date it is superseded or deleted by the publication of a new document in the Indiana Register. The publication of this document will provide the general public with information about the Department's official position concerning a specific issue.

ISSUE

1. Adjusted Gross Income Tax-Imposition

Authority: IC 6-8.1-5-1(b).

The taxpayer protests the imposition of adjusted gross income tax.

STATEMENT OF FACTS

The taxpayer did not file adjusted gross income tax returns for the tax periods 1999-2001. The Indiana Department of Revenue (department) computed the Indiana adjusted gross income tax due based upon the taxpayer's federal adjusted gross income. The department assessed the adjusted gross income tax, penalty and interest against the taxpayer. The taxpayer protested the assessment of tax. A hearing was scheduled, but the taxpayer did not appear. This Letter of Findings is based upon the documentation in the file.

1. Adjusted Gross Income Tax-Imposition

Discussion

Indiana Department of Revenue assessments are prima facie evidence that the taxes are owed by the taxpayer, who has the burden of proving that the assessment is incorrect. IC 6-8-1-5-1(b).

Indiana imposes an adjusted gross income tax on residents. IC 6-3-2-1. Every Indiana resident with income subject to the Indiana adjusted gross income tax is required to file a return and remit said tax to the state annually. The taxpayer failed to do this. Therefore the department computed the tax due to the state and issued an assessment pursuant to its authority granted by IC 6-8.1-5-1.

The taxpayer failed to present any arguments or evidence to indicate that the department erred in the computation of his adjusted gross income tax due. The taxpayer did not sustain his burden of proof.

Finding

The taxpayer's protest is denied.
KMA/JMM/05/22/09